



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
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തിരുവനന്തപുരം,
വ്യാഴം

Thiruvananthapuram,
Thursday

2025 മാർച്ച് 20
20th March 2025

1200 മീനം 6
6th Meenam 1200

1946 ഫാൽഗുനം 29
29th Phalguna 1946

നമ്പർ
No.

1087

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.40/2025/TD.

Dated, Thiruvananthapuram, 20th March, 2025

6th Meenam, 1200.

S. R. O. No. 305/2025

In exercise of the powers conferred by section 128 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act, for the financial years 2017-18 or 2018-19 or 2019-20 or



2020-21 or 2021-22 or 2022-23, which is in excess of the late fee payable under section 47 of the said Act up to the date of furnishing of FORM GSTR-9 for the said financial year, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 for the said financial year but failed to furnish the same along with the said return in FORM GSTR-9, and furnish the said statement in FORM GSTR-9C, subsequently on or before the 31st March, 2025:

Provided that no refund of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years shall be available.

2. This notification shall be deemed to have come into force on 23rd day of January, 2025.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

On the recommendation of the GST Council, the Government of Kerala has decided to waive the amount of late fee, in excess of the fee payable under section 47 of the Kerala State Goods and Services Tax Act upto the date of furnishing of FORM GSTR-9, for the class of registered persons, who were required to furnish reconciliation statement in FORM GSTR-9C along with the annual return in FORM GSTR-9 under section 44 of the said Act, but failed to furnish the same along with the said return in FORM GSTR-9 for the financial years 2017-18 or 2018-19 or 2019-20 or 2020-21 or 2021-22 or 2022-23, and subsequently furnish the said statement in FORM GSTR-9C, on or before the 31st March, 2025.

This notification is intended to achieve the above object.

